

Article - Environment

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§9–694.

(a) To retire bonds issued under this subtitle, each year, the sanitary commission, as to each series of outstanding bonds, shall determine or estimate:

(1) The principal and interest that will be due on that series through the end of the next full taxable year for property taxes in the member counties; and

(2) The amount of benefit assessments that will be collected on projects for which that series was issued and the amount of any other funds that will be available to that series through the end of the next full taxable year for property taxes in the member counties.

(b) At least 60 days before the taxable year for property taxes, the governing body of each member county shall certify to the sanitary commission the total valuation of all taxable property in each service area in that member county.

(c) If, after making the estimate of necessary funds under this section, the sanitary commission determines that there will be insufficient benefit assessments or other funds available to pay the principal and interest referred to in subsection (a) of this section, the sanitary commission shall:

(1) Compute the deficiency as to each service area in the district; and

(2) On the basis of the tax base information supplied by the member county under this section, certify to each member county the tax rate that will be required in each service area in that member county to meet the deficiency.

(d) (1) The governing body of each member county shall impose on all real property in each service area in that member county, and may impose on personal property in the service area, a property tax that is sufficient to pay a deficiency specified in subsection (c) of this section.

(2) If, after the imposition made under paragraph (1) of this subsection, the deficiency is still unpaid, the governing body of each member county shall impose on all real and personal property in that member county a property tax that is sufficient to pay the remaining deficiency.

(3) In Allegany County:

(i) The governing body of the county shall levy a property tax on all real property within a sanitary district that is abutted or served by a sanitary sewer or water line; and

(ii) The Sanitary Commission shall certify to the governing body of the county a complete list of all real property within a district that is abutted or served by the sanitary sewer or water line.

(e) If property tax collections made under this section in a fiscal year are insufficient to meet a deficiency under subsection (c) of this section, the governing body of each member county, in accordance with subsection (d)(1) of this section, shall impose, for the next fiscal year, property taxes sufficient to make up the insufficient collections.

(f) All property taxes levied under this section:

(1) Have the status of county taxes; and

(2) Shall be collected as county taxes.

(g) At least every 60 days, the tax collecting authorities for each member county shall pay to the district the property taxes collected under this section.

(h) The district shall pay, when due, the principal and interest on bonds:

(1) First, from all other funds available, under this subtitle, for that purpose; and

(2) Then, if necessary, from tax revenues received under this section.

(i) (1) The district shall deposit the excess tax revenues in a bank in a member county where the service area from which the tax revenues were received is located.

(2) The deposit shall be to the joint credit of the member county and the district.

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